



PROPOSED RULE MAKING

CR-102 (June 2004)**(Implements RCW 34.05.320)**Do **NOT** use for expedited rule making**Agency:** Department of Revenue

☒ **Preproposal Statement of Inquiry** was filed as WSR 09-04-048
☐ **Expedited Rule Making--Proposed notice** was filed as WSR ; or
☐ **Proposal is exempt under RCW 34.05.310(4).**

☒ **Original Notice**
☐ **Supplemental Notice to WSR**
☐ **Continuance of WSR**

Title of rule and other identifying information: The Department is proposing a new chapter of rules (chapter 458-18A WAC) implementing the Limited Income Deferral Program in chapter 84.37 RCW. Chapter 84.37 RCW was enacted in a 2007 Special Session of the Legislature.

WAC 458-18A-010 Deferral of special assessments and/or property taxes—Definitions.

WAC 458-18A-020 Deferral of special assessments and/or property taxes—Qualifications for deferral.

WAC 458-18A-030 Deferral of special assessments and/or property taxes—Declarations to defer—Filing—Forms.

WAC 458-18A-040 Deferral of special assessments and/or property taxes—Lien of state—Mortgage—Purchase contract—Deed of trust.

WAC 458-18A-050 Deferral of special assessments and/or property taxes—Declarations to renew deferral—Filing—Forms.

WAC 458-18A-060 Deferral of special assessments and/or property taxes—Limitations of deferral—Interest.

WAC 458-18A-070 Deferral of special assessments and/or property taxes—Duties of the county assessor.

WAC 458-18A-080 Deferral of special assessments and/or property taxes—Duties of the department of revenue—State treasurer.

WAC 458-18A-090 Deferral of special assessments and/or property taxes—Appeals.

WAC 458-18A-100 Deferral of special assessments and/or property taxes—When payable—Collection—Partial payment.

Hearing location(s):

Capitol Plaza Building
4th Floor - L&P Large Conference Room
1025 Union Avenue SE
Olympia, Washington

Date: June 9, 2009 Time: 10:00 a.m.

Date of intended adoption: June 16, 2009

(Note: This is **NOT** the **effective** date)

Submit written comments to:

Name: James A. Winterstein

Address: Post Office Box 47471
Olympia, Washington
98504-7471

e-mail: JimWi@dor.wa.gov

fax: (360) 570-5880

by June 9, 2009

Assistance for persons with disabilities: Contact Martha Thomas no later than 10 days before the hearing date. TTY 1-800-451-7985 or (360) 725-7497

Purpose of the proposal and its anticipated effects, including any changes in existing rules: The chapter allowing deferral of property taxes and special assessments for homeowners with limited incomes, chapter 84.37 RCW, was enacted in a 2007 Special Session and no rules have been adopted since then to explain its administration. These rules will provide that guidance. Rules will assist taxpayers, the Department, and assessors by providing guidelines for the administration of the new deferral program.

Reasons supporting proposal: The Limited Income Deferral Program is distinct from the other property tax deferral programs and those distinctions are made clear in these rules.

Statutory authority for adoption: RCW 84.08.010 and 84.08.070

Statute being implemented: Chapter 84.37 RCW

Is rule necessary because of a:

Federal Law? ☐ Yes ☒ No

Federal Court Decision? ☐ Yes ☒ No

State Court Decision? ☐ Yes ☒ No

If yes, CITATION:

Date

4/30/09

Name

Alan R. Lynn

Signature**Title**

Rules Coordinator

CODE REVISER USE ONLY

OFFICE OF THE CODE REVISER
STATE OF WASHINGTON
FILED

DATE: April 30, 2009

TIME: 12:56 PM

WSR 09-10-041

Agency comments or recommendations, if any, as to statutory language, implementation, enforcement, and fiscal matters: None

Name of proponent: (person or organization)

Department of Revenue

☐ Private

☐ Public

☒ Governmental

Name of agency personnel responsible for:

Name	Office Location	Phone
Drafting.....James A. Winterstein	1025 Union Ave. SE. Ste #544, Olympia ,Wa	(360) 570-5880
Implementation.... Brad Flaherty	1025 Union Ave. SE. Ste #200, Olympia ,Wa	(360) 570-5860
Enforcement..... Brad Flaherty	1025 Union Ave. SE. Ste #200, Olympia ,Wa	(360) 570-5860

Has a small business economic impact statement been prepared under chapter 19.85 RCW?

☐ Yes. Attach copy of small business economic impact statement.

A copy of the statement may be obtained by contacting:

Name:

Address:

phone

fax

e-mail

☒ No. Explain why no statement was prepared. **A small business economic impact statement is not required for the reason that the rule does not impose any new performance requirement or administrative burden on any small business.**

Is a cost-benefit analysis required under RCW 34.05.328?

☐ Yes A preliminary cost-benefit analysis may be obtained by contacting:

Name:

Address:

phone

fax

e-mail

☒ No: Please explain: The proposed rule is not a significant legislative rule as defined by RCW 34.05.328.